



SECTION I: TYPE OR PRINT YOUR NAME MAILING ADDRESS AND TAX IDENTIFICATION NUMBER (USE CURRENT INFORMATION).

ARE YOU CURRENTLY IN BANKRUPTCY?	_____ YES	_____ NO
HAVE YOU BEEN CONTACTED BY A COLLECTION AGENCY REGARDING YOUR STATE TAX LIABILITY?	_____ YES	_____ NO
DO YOU CURRENTLY HAVE AN APPEAL BEFORE THE OFFICE OF TAX APPEALS OR CIRCUIT COURT?	_____ YES	_____ NO
HAVE YOU BEEN AUDITED BY THE WEST VIRGINIA STATE TAX DEPARTMENT?	_____ YES	_____ NO
ARE YOU CURRENTLY UNDER CRIMINAL INVESTIGATION BY A STATE AGENCY?	_____ YES	_____ NO

A. EXISTING TAX LIABILITIES (USE ADDITIONAL SHEETS IF NEEDED)

B. RETURNS TO BE FILED AND/OR AMENDED (USE ADDITIONAL SHEETS IF NEEDED)[illegible]

I CERTIFY THAT I AM ELIGIBLE FOR AMNESTY UNDER THE CONDITIONS AS PROVIDED IN CHAPTER 11, ARTICLE 10D AND THAT THE INFORMATION ON THIS APPLICATION IS TO THE BEST OF MY KNOWLEDGE, TRUE, CORRECT AND COMPLETE AND TO THE BEST OF MY KNOWLEDGE I AM NOT UNDER CRIMINAL INVESTIGATION BY ANY STATE AGENCY.

SIGNATURE OF TAXPAYER	DATE	I authorize the State Tax Department to discuss my amnesty application with: Name: _____ Telephone: _____
SPOUSE'S SIGNATURE (IF JOINT INCOME TAX APPLICATION)	DATE	
SIGNATURE AND TITLE OF AUTHORIZED AGENT	CURRENT MAILING ADDRESS (NUMBER, STREET, P.O. BOX), CITY, STATE, ZIP	

West Virginia Tax Amnesty Application
GENERAL INFORMATION AND INSTRUCTIONS

What is Amnesty?

Tax amnesty is a one-time opportunity for taxpayers to pay back taxes and/or file delinquent returns without penalty or criminal prosecution.

What tax years are eligible for Amnesty?

All tax liabilities for taxable periods that arose after January 1, 1986 and were due and payable on or before January 1, 2004. (WV Code §11-10D-4)

What taxes are eligible for Amnesty?

All taxes administered by the West Virginia State Tax Department under §11-10, including, but not limited to:

- Personal Income tax
- Consumer's Sales tax
- State Withholding tax
- Corporate Net Income and Franchise Tax
- Use tax
- Severance tax
- Various Excise taxes

What tax liabilities are *not* eligible for Amnesty?

Liabilities for periods due after January 1, 2004 are not eligible for amnesty. Tax interest and penalties must be paid in full for these periods to qualify for amnesty.

Tax liabilities related to a criminal investigation in progress are not eligible.

Any liability that was paid prior to applying for amnesty.

No refund will be granted for any taxes or interest paid under amnesty.

What taxpayers are *not* eligible for Amnesty?

Any taxpayer who is the subject of a criminal investigation by any agency of this State.

Any taxpayer who has an administrative proceeding or a civil or criminal court proceeding pending or in progress in any administrative agency or court of this State or of the United States for nonpayment, fraud, or any other form of State tax noncompliance.

What must you do to qualify for Amnesty?

File an amnesty application postmarked between September 1, 2004 and November 1, 2004.

File returns for all periods that have not been filed.

Pay in full all previously assessed tax and 50% of the accrued interest.

Voluntarily report all additional taxable amounts (e.g. additional income, sales, etc.) not reported on original returns and pay in full all additional tax and 50% of the interest.

Payment of the tax and 50% interest for all liabilities must be postmarked by November 30, 2004. Payment must be in cash (Do Not Send Cash By Mail), certified check, cashier's check or post office money order made payable to the State Tax Commissioner. (Note: The fact that amnesty may be granted and you file returns does not preclude the Tax Department from conducting an audit examination of your records or require that actual returns be filed.)

If you qualify for amnesty, and you fail to apply, the full amount of your liability will be due including an additional 10% penalty.

**Mail Your Completed Amnesty Application,
Tax Forms and Payment To:**

**West Virginia State Tax Department
P.O. Box 11751
Charleston, WV 25339**

NEED HELP?

For general information, forms or instructions:

Taxpayer Service
1-800-982-8297
Or
304-558-3333

Compliance Division
304-558-8753

Or contact the tax office nearest you:

Charleston
304-558-8773

Beckley
304-256-6870

Huntington
304-528-5565

Parkersburg
304-420-4573

Clarksburg
304-627-2165

Martinsburg
304-267-0020

Wheeling
304-238-1150

Lewisburg
304-647-7419

Princeton
304-425-3990

Logan
304-792-7217

Elkins
304-637-0315

**Forms and information can be accessed using your
telephone by calling
The Voice Response System at
304-344-2068**

**Or
Toll-free within West Virginia
1-800-422-2075**

**You also may obtain additional applications and tax forms
from our website:**

WWW.WVTAXAMNESTY.GOV

**GOVERNOR BOB WISE
ANNOUNCES
TAX AMNESTY**



STATE OF WEST VIRGINIA

FROM SEPTEMBER 1, 2004 TO NOVEMBER 1, 2004



PAY THE TAX... \$

OR

PAY THE MAX...

